

EXHIBIT 106

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The Budget Process

Each year, two appropriations bills are passed through the General Assembly and then signed by the Governor. The first to be passed is the budget for the Amended Fiscal Year (AFY). This adjusts the current fiscal year's budget, accounting for changes in school enrollment and other unanticipated needs. The other appropriations bill is the budget for the upcoming fiscal year (FY), which begins on July 1 and ends June 30 of the next calendar year.

A [storied history](#) has transformed Georgia's budget process over the years. Today, the development of the state budget occurs in several distinct and cyclical phases each year.

Phase One: All state agencies are required to submit their budget requests to the Office of Planning and Budget (OPB) in September of each year using [guidelines](#) issued by the Governor earlier in the year. These requests contain the funding needs of agencies, such as salaries of employees, operational costs, technologies, and rent for office space, among other things. Agencies are also required to submit strategic plans alongside their budget request. These plans detail how the agencies will use their funds to improve services, increase employee retention, and enhance overall efficiency.

Phase Two: At the beginning of the budget process, the Governor sets the revenue estimate, which projects how much revenue the state will accrue during that fiscal year, subsequently determining how much money the state can spend. Once the revenue estimate is set, OPB then carefully analyzes all agency budget requests to ensure that they further the state's policy goals in a cost-effective manner.

Phase Three: After reviewing all agency budget requests, OPB analysts meet with the Governor and his staff to brief him on the requests and also offer preliminary recommendations based on their in-depth analyses. The Governor then uses this information to formulate his own formal recommendations for the General Assembly, which are published in the [Governor's Budget Report](#).

Phase Four: The General Assembly must have the Governor's budget report within five days of convening in January. After receiving the report, the legislature reviews the Governor's recommendations and develops an appropriations bill. The bill must begin in the House of Representatives and it specifies

2019-2020 Regular Session

2017-2018 Regular Session

Budget Report

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The Senate reviews the bill and adopts a substitute, which is then sent back to the House for acceptance or rejection. More often than not, the two chambers will not be able to agree on one version of the bill. As a result, a conference committee is convened, which is made up of members from both chambers. The conference committee eventually comes to a compromise on appropriations, and the newest version of the bill is sent to both chambers for a vote.

Phase Five: Once the same version of the bill has passed both the House and Senate, it is sent to the Governor, who has 40 days to sign it before it automatically becomes law. The Governor maintains the constitutional right to strike out portions of the bill with his line-item veto.

An example of a signed appropriations bill can be found [here](#). Once the bill is signed into law, OPB then works to compile a document that summarizes all budgetary changes, known as the [Budget in Brief](#). This document contains financial summaries and budget highlights.

Phase Six: Once the bill becomes law, OPB works to ensure that each agency's spending does not exceed the amount appropriated for each of its programs. OPB does this by reviewing and authorizing annual operating budgets, as well as monthly allotments, and projecting and analyzing agency expenditures.

Phase Seven: Once the fiscal year ends on June 30, the State Auditor is responsible for auditing the expenditures of each state agency. This includes all departments, colleges and universities, authorities, and school districts.



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